Form F-66	(IA-2)
(6-11-2014)	

STATE OF IOWA

2014 **FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014**

CITY OF RALSTON , IOWA DUE: December 1, 2014

16201401100000

CITY CLERK PO BOX 46 RALSTON, IA 51459

(Please correct any error in name, address, and ZIP Code)

WHEN	Mary Mosiman, CPA				
COMPLETED, PLEASE	Auditor of State State Capitol Building		n supplied in this report will b S. Census Bureau, various	•	
RETURN TO	Des Moines, IA 50319-0004	and federal agencies.	o. Cerisus Bureau, various	public interest groups, and	Otate
	•	ALL FUN	IDS		
	Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Taxes levied	Other Financing Sources on property	91,685		91,685	89,992
	ected property taxes-levy year	0		0	0
	nt property taxes	91,685		91,685	89,992
Delinquent pr TIF revenues	1 2	0	-	0	0
Other city tax		10,866	0	10,866	12,508
Licenses and		0	0	0	0
Use of money	y and property	628	251	879	1,000
Intergovernm	ental	44,599	0	44,599	40,186
	ees and service	0	45,012	45,012	45,100
Special asses		0	0	0	0
Miscellaneou Other financir		1,850 50,000	66	1,916 50,000	·
	enues and other sources	199,628	45,329	244,957	640,286
	and Other Financing Uses	100,020	10,020	211,001	0.10,200
Public safety		39,622	0	39,622	48,548
Public works		11,828	0	11,828	34,700
Health and so		0	0	0	0
Culture and re		10,339	0	10,339	,
	nd economic development	9,368	0	9,368	
General gove Debt service	ernment	37,770	0	37,770	38,000
Capital project	ets	44,525	0	44,525	400,000
	ernmental activities	,0_0		,0_0	,
expenditu		153,452	0	153,452	549,248
Business type	e activities	0	58,393	58,393	53,000
Total ALL	. expenditures	153,452	58,393	211,845	602,248
	ng uses, including transfers out	0	50,000	50,000	50,000
	expenditures/And	450 450	400,000	204 045	050 040
	ncing uses evenues and other sources over	153,452	108,393	261,845	652,248
	xpenditures/And other	46,176	-63,064	-16,888	-11,962
Beginning fund b	palance July 1, 2013	454,166	51,470	505,636	
Ending fund bala	ance June 30, 2014	500,342	-11,594	488,748	-11,962
<u> </u>	These balances do not include \$			·	
	held in Pension Trust Funds; \$	0	held in Private Purpos	nternal service funds; \$	0
	held in agency funds which were not budy			e Trust furius ariu y	
ı	ndebtedness at June 30, 2014	Amount - Omit cents	Indebtedness a	t June 30, 2014	Amount - Omit cents
General obligation	on debt	\$ 0	Other long-term debt		\$ 0
Revenue debt			Short-term debt		\$ 0
TIF Revenue del	bt	\$ 0			
		<u>_</u>	General obligation deb	at limit	\$ 678,624
		CERTIFICATION	General obligation dec	ot mint	ψ 070,024
	THE FOREGOING REPORT	IS CORRECT TO THE BES	ST OF MY KNOWLEDG	E AND BELIEF	
Signature of city cle	erk			Date Published/Posted	Mark (x) one Date Published Date Posted
Printed name of city	r clerk		Area Code	Number	Extension
Melinda Hinners		Telephone -	712	790-1061	
	or other City official (Name and Title)			Date signed	
				-	
	PLEASI	E PUBLISH THIS	S PAGE ONLY	′	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR END	DED JUNE 30, 2014		CITY OF RAL	STON			GAAP te by entering an X			SAAP = CASH B this sheet ONLY	3ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES				•			-				1
2	Taxes levied on property	91,685	0	·	C	0		0 91,685			91,685	5 2
3	Less: Uncollected property taxes - Levy year	0	0		C	0		0 0			С	0 3
4	Net current property taxes	91,685	0		С	0		0 91,685		T01	91,685	
5	Delinquent property taxes	Ó	0		C	0		0 0		T01	C	0 5
6	Total property tax	91,685	0	1	C	0		0 91,685			91,685	
	TIF revenues			0		- [0		T01	C	0 7
	Other city taxes							<u>~</u>				
8	Utility tax replacement excise taxes	0	0	0	(<mark>0</mark>		T15		0 8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	_	0	C	0		0 0	0	T15		0 9
10	Parimutuel wager tax	0	0	0		0		0 0	0	C30		0 10
11	Gaming wager tax	0		0	0	0		0 0	0	C30		0 11
12	Mobile home tax	0		0		,		0 0	0	T19		0 12
13	Hotel/motel tax	0		0		0		0	0	T19		0 13
14	Other local option taxes	0	10,866	0				0 10,866	0	T09	10,866	
15	TOTAL OTHER CITY TAXES	0		· ·		,		0 10,866	0		10,866	
	Section B - LICENSES AND PERMITS	0	· · · · · · · · · · · · · · · · · · ·	0				0 10,000	0	T29	10,000	0 16
	Section C - USE OF MONEY AND PROPERTY	0	/ <u> </u>	<u> </u>		<u> </u>		<u> </u>	U	123		17
	Interest	228	sl o	0		0		0 228	051	U20	479	5555
18				0	(-			201	U40		
19	Rents and royalties	400		0	C	,		0 400	0		400	
20	Other miscellaneous use of money and property	0	· ·	0	_	, 0		0 0	0	U20	0	0 20
21	TOTAL HOE OF MONEY AND DEODEDTY	•	·	U	C	,		0 0	054		•	0 21
22	TOTAL USE OF MONEY AND PROPERTY	628	0	0	<u>C</u>) 0		0 628	251		879	
23												23
	Section D - INTERGOVERNMENTAL											24 25
25												
	Federal grants and reimbursements											26
27	Federal grants	34,875	0	0	С	0		0 34,875	0	B89	34,875	
28	Community development block grants	0	0	0	C	0		0	0	B50	0	0 28
29	Housing and urban development	0	0	0	C	0		0	0	B50	0	0 29
30	Public assistance grants	0	0	0	C	0		0 0	0	B79	0	0 30
31	Payment in lieu of taxes	0	0	0	C	0		0 0	0	B30	C	0 31
32		0	•	0	С	0		0 0	0		C	0 32
33	Total Federal grants and reimbursements	34,875	0	0	C	0		0 34,875	0		34,875	5 33
34												34
35												35
36												36
37												37
38												38
												39
39												

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014	Continued		CITY OF RAL	STON			GAAP	Σ	NON-C	BAAP = CASH E	3ASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued		-		•	-		-				41
42												42
43	State shared revenues											43
44	Road use taxes		1,946					1,946		C46	1,946	6 44
45				-								45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,865	0	0	0	0	0	3,865	(C89	3,865	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	(C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	(C89	0	51
52	lowa Department of Economic Development	0	0	0	0	0	0	0	(C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	(C89	0	53
54		0	0	0	0	0	0	0	(C89	0	54
55		0	0	0	0	0	0	0	(0	0	55
56		0	0	0	0	0	0	0	(0	0	56
57		0	0	0	0	0	0	0	(0	0	57
58		0	0	0	0	0	0	0	(0	0	58
59		0	0	0	0	0	0	0	(0	0	59
60	Total state	3,865	1,946	0	0	0	0	5,811	(0	5,811	60
61												61
62	Local grants and reimbursements											62
63	County contributions	819	0	0	0	0	0	819	(0	819	63
64	Library service	0	0	0	0	0	0	0	(D89	0	64
65	Township contributions	3,094	0	0	0	0	0	3,094	(D89	3,094	65
66	Fire/EMT service	0	0	0	0	0	0	0	(D89	0	66
67		0	0	0	0	0	0	0	(D89	0	67
68		0	0	0		0	0	0	(0	0	
69		0	0	0	0	0	0	0	(0	0	69
70	Total local grants and reimbursements	3,913	0	0	0	0	0	3,913	(0	3,913	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	42,653		0	0	0	0	44,599	(0	44,599	
	Section E - CHARGES FOR FEES AND SERVICE	•	. '			•		· ' l				72
73	Water	0	0	0	0	0	0	0	20,313	3 A91	20,313	501
74	Sewer	0	0	0		0		0	9,02			7 74
75	Electric	0	0	0		0	0	0		0 A92	0	
76	Gas	0	0	0	0	0	0	0	(0 A93	0	
77	Parking	0	0	0	0	0	0	0	(0 A6Ø	0	
78	Airport	0	0	0	0	0	0	0	(O AØ1		78
79	Landfill/garbage	0	0	0	0	0	0	0	15,672		15,672	
	Hospital	0		0		0	0	0		0 A36	0	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,	2014 Continued	I	CITY OF RAL	STON			GAAP	x	NON-0	BAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued	(α)	(8)	(0)	(4)	(0)	1 17	1 (9/]	(11)	1	(1)	81
82	Transit	0	0	0	0	0	0	0	(A94	0	82
83	Cable TV	0	0	0	0	0	0	0	(T15	0	83
84	Internet	0	0	0	0	0	0	0	(A03	0	84
85	Telephone	0	0	0	0	0	0	0	(A03	0	85
86	Housing authority	0	0	0	0	0	0	0	(A50	0	86
87	Storm water	0	0	0	0	0	0	0	(A80	O	87
88	Other:							<u> I.</u>			-	88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	0	0	0	0	0	0	0	C	A89	0	90
91	Prisoner care	0	0	0	0	0	0	0	C	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	C	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	C	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	C) A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	C	A5Ø	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	C	A87	O	96
97	Public scales	0	0	0	0	0	0	0	C	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	C	A03	0	98
99	Library charges	0	0	0	0	0	0	0	C	A89	0	99
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	C	A61	O	100
101	Animal control charges	0	0	0	0	0	0	0	C	A89	0	101
102	Other charges - Specify	0	0	0	0	0	0	0	C)		102
103		0	0	0	0	0	0	0	C)	0	103
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	45,012	2	45,012	2 104
105												105
106	Section F - SPECIAL ASSESSMENTS	0		0	0			0	C	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	0	0	0	0	0	0	C	U99	0	108
109	Deposits and sales/fuel tax refunds	438	0	0	0	0	0	438	66	U99	504	1 109
110	Sale of property and merchandise	1,412	0	0	0	0	0	1,412	(U11	1,412	2 110
111	Fines	0	0	0	0	0	0	0	(U30	0	111
112	Internal service charges	0	0	0	0	0	0	0	(NR	0	112
113		0	0	0	0	0	0	0	()	0	113
114		0	0	0	0	0	0	0	()	0	114
115		0	0	0	0	0	0	0	()		115
116		0	0	0	0	0	0	0	C)		116
117		0	0	0	0	0	0	0	()	0	117
118		0	0	0	0	0	0	0	()		118
119		0	0	0	0	0	0	0	()	0	119
120	TOTAL MISCELLANEOUS	1,850	0	0	0	0	0	1,850	66	3	1.916	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2	2014 Continued		CITY OF RAL	.STON			GAAP	x	NON-C	GAAP = CASH I	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	136,816	,		C		(149,628	45,329		194,957	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	C	0	(0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	C	0	(0	0	NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	C	0	(0	0	A89	0	126
127	Regular transfers in and interfund loans	50,000	0		C	0	(50,000	0		50,000	
128	Internal TIF loans and transfers in	0	0	0	C	0	(0	0		0	128
129		0	0	0	C	0	(0	0		0	
130		0	0	0	C	0	(0	0		0	
131	TOTAL OTHER FINANCING SOURCES	50,000	0	0	C	0	(50,000	0		50,000	131
10.	TOTAL REVENUES except for beginning balances	00,000						30,000			30,000	10.
132	(Sum of lines 121 and 131)	186,816	12,812	۸ ا	ر ا		,	199,628	45,329		244,957	132
133	(Suili Of liftes 121 and 131)	100,010	12,012	<u> </u>		<u>U</u>	C	7 199,020	40,029		244,937	133
	Beginning fund balance July 1, 2013	394,159	76,059	1 0		-16,052	(454,166	51,470		505,636	
135	Beginning fund balance July 1, 2013	394,139	70,039	0		-10,032	C	454,100	31,470] 303,030	135
	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum											100
126	· ·	E90 07E	00 074		_	16.050	,	652.704	06 700		750 502	126
136	of lines 132 and 134)	580,975	88,871	0	C	-16,052	C	653,794	96,799		750,593	
137	· ·	580,975	88,871	0	C	-16,052	(653,794	96,799		750,593	137
137 138	· ·	580,975	88,871	0	C	-16,052	C	653,794	96,799		750,593	137 138
137 138 139	· ·	580,975	88,871	0	C	-16,052	C	653,794	96,799		750,593	137 138 139
137 138 139 140	· ·	580,975	88,871	0	C	-16,052	C	653,794	96,799		750,593	137 138 139 140
137 138 139 140 141	· ·	580,975	88,871	0	C	-16,052	C	653,794	96,799		750,593	137 138 139 140 141
137 138 139 140 141 142	· ·	580,975	88,871	0	C	-16,052	C	653,794	96,799		750,593	137 138 139 140 141 142
137 138 139 140 141 142 143	· ·	580,975	88,871	0	C	-16,052	C	653,794	96,799		750,593	137 138 139 140 141 142 143
137 138 139 140 141 142 143 144	· ·	580,975	88,871	0	C	-16,052	(653,794	96,799		750,593	137 138 139 140 141 142 143 144
137 138 139 140 141 142 143 144 145	· ·	580,975	88,871	0	C	-16,052	C	653,794	96,799		750,593	137 138 139 140 141 142 143 144 145
137 138 139 140 141 142 143 144 145 146	· ·	580,975	88,871	0		-16,052	(653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146
137 138 139 140 141 142 143 144 145 146 147	· ·	580,975	88,871	0		-16,052	(653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147
137 138 139 140 141 142 143 144 145 146 147	· ·	580,975	88,871	0		-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147
137 138 139 140 141 142 143 144 145 146 147 148	· ·	580,975	88,871	0		-16,052	C	653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148
137 138 139 140 141 142 143 144 145 146 147 148 149	· ·	580,975	88,871	0		-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149
137 138 139 140 141 142 143 144 145 146 147 148 149 150	· ·	580,975	88,871	0		-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149 150
137 138 139 140 141 142 143 144 145 146 147 148 149 150 151	· ·	580,975	88,871	0		-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149 150 151
137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152	· ·	580,975	88,871	0		-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152
137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153	· ·	580,975	88,871			-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153
137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154	· ·	580,975	88,871			-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154
137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155	· ·	580,975	88,871			-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155
137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156	· ·	580,975	88,871			-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156
137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155	· ·	580,975	88,871			-16,052		653,794	96,799		750,593	137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155

2 Po 3 4	ltem description ection A — PUBLIC SAFETY olice department/Crime prevention — Current operation Purchase of land and equipment	General (a) 1,055	Special revenue	TIF special revenue				Total				i i
2 Pc 3 4 5 Ja 6	olice department/Crime prevention — Current operation Purchase of land and equipment	1 055	(D)	(c)	Debt service (d)	Capital projects (e)	Permanent (f)	governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
3 4 5 4 6	Purchase of land and equipment	1 055	, ,	, ,	, , ,		, ,	, , , , , , , , , , , , , , , , , , , ,	, ,		, ,	1
4 5 Ja 6	· · ·	1,035	0	0	0	0	0	1,055		E62	1,055	2
5 Ja		0	0	0	0	0	0	0		G62	0	3
6	Construction	0	0	0	0	0	0	0		F62	0	4
	ail — Current operation	0	0	0	0	0	0	0		E04	0	5
7	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
	Construction	0	0	0	0	0	0	0		F04	0	7
8 Er	mergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10 FI	ood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
	re department — Current operation	38,567	0	0	0	0	0	38,567		E24	38,567	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
	mbulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
	uilding inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
	iscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
	nimal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
	ther public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29	r dronade or fand and equipment	0	0	0	0	0	0	0		003	<u> </u>	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	39,622	0	0	0	0	0	39,622			39,622	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EI	NDED JUNE 30, 2014	1 Continued	CITY OF RAL	.STON			GAAP	[2	NON-C	SAAP = CASH E	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,640	0	0	0	0	0	3,640		E44	3,640	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0) 44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	3,907	0	0	0	0	0	3,907		E44	3,907	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	3,456	0	0	0	0	0	3,456		E44	3,456	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	825	0	0	0	0	0	825		E81	825	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	11,828	0	0	0	0	0	11,828			11,828	8 80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	NDED JUNE 30, 201	4 Continued	CITY OF RAL	STON			GAAP		K NON-	-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
81	Section C — HEALTH AND SOCIAL SERVICES	` ′	. ,	, ,		, ,			, ,	-	, , , , , , , , , , , , , , , , , , , ,	81	
	Welfare assistance — Current operation	0	0	0	0	0	O	0		E79	0	82	
83	Purchase of land and equipment	0	0	0	0	0	O	0		G79	0	83	
	City hospital — Current operation	0	0	0	0	0	C	0		E36	0	84	
85	Purchase of land and equipment	0	0	0	0	0	O	0		G36	0	85	
86	Construction	0	0	0	0	0	O	0		F36	0		
	Payments to private hospitals — Current operation	0	0	0		0	0	0		E36	0		
	Health regulation and inspections — Current operation	0	0	0	,	0	0	n		E32	0	_	
89	Purchase of land and equipment	0	<u> </u>	0	,	0	0	n		G32	0	89	
90	Construction	0	0	0	0	0	0	0		F32	0	90	
	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91	
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92	
93	Construction	0	Ŭ	0	ÿ	0	0	0		F32	0	93	
	Community mental health — Current operation	0	Ŭ	0	ÿ	0	0	0		E32	0	94	
95	Purchase of land and equipment	0	<u> </u>	0	,	0	0	0		G32	0	95	
96	Construction	0	0	0	0	0	0	0		F32	0	96	
	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0		
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0		
99	·	0	Ŭ	0	,	0	0	0		F79	0		
100	Construction	0	, and the second	0	Ŭ	0	0	0		F/9	0	99	
		0	0	0	0	0	0	0			0		
101		0	0	0	0	0	0	0			0	101	
102		0	<u> </u>	0	<u> </u>	0	0	0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
107 108 109 110												109	
110												110	
111												111	
112												112	
113												113	
114												114	
115												115	
115 116												116	
117												117	
118												118	
119												119	
120											120		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	DED JUNE 30, 2014	Continued	CITY OF RAL	STON			GAAP	<u> </u>	NON-C	SAAP = CASH E	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION	, ,	. ,		, ,	. ,		, (5)	. ,		,,	121
122	Library services — Current operation	895	0	0	0	0	C	895		E52	895	122
123	Purchase of land and equipment	0	0	0	0	0	C	0		G52	0	123
124	Construction	0	0	0	0	0	C	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	C	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	C	0		G61	0	126
127	Parks — Current operation	9,444	0	0	0	0	C	9,444		E61	9,444	127
128	Purchase of land and equipment	0	0	0	0	0	C	0		G61	0	128
129	Construction	0	0	0	0	0	C	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	C	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	C	0		G61	0	131
132	Construction	0	0	0	0	0	C	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	C	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	C	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	C	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	C	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	C	0		G61	0	137
138	Construction	0	0	0	0	0	С	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	10,339	0	0	0	0	C	10,339			10,339	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	C	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	C	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	C	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	C	0		G89	0	144
145	Housing and urban renewal — Current operation	9,368	0	0	0	0	C	9,368		E50	9,368	145
146	Purchase of land and equipment	0	0	0	0	0	C	0		G50	0	146
147	Construction	0	0	0	0	0	С	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	C	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	C	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	C	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	C	0		G89	0	151
152	Construction	0	0	0	0	0	С	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	C	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	9,368	0	0	0	0	С	9,368			9,368	
155			TIF Rehates a	re expended out of t	the TIF Special							155
156				within the Communit								156
157				nent program's activ								157
158			· · · · · · · · · · · · · · · · · ·	1 -3	•							158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	NDED JUNE 30, 201	4 Continued	CITY OF RAL	.STON			GAAP		X NON-	GAAP = CASH	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprieta	y Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT	, ,	. , ,			· · · · · · · · · · · · · · · · · · ·			, ,		• ,,	159
160	Mayor, council and city manager — Current operation	2,310	0	0	0	0	C	2,310		E29	2,310	160
161	Purchase of land and equipment	C	0	0	0	0	(0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,492	. 0	0	0	0	(12,492		E23	12,492	162
163	Purchase of land and equipment	C	0	0	0	0	(0		G23	0	163
164	Elections — Current operation	364	. 0	0	0	0	(364		E89	364	164
165	Purchase of land and equipment	C	0	0	0	0	(0		G89	0	165
166	Legal services and city attorney — Current operation	375	0	0	0	0	C	375		E25	375	166
167	Purchase of land and equipment	C	0	0	0	0	(0		G25	0	167
168	City hall and general buildings — Current operation	9,674	. 0	0	0	0	C	9,674		E31	9,674	168
169	Purchase of land and equipment	C	0	0	0	0	(0		G31	0	169
170	Construction	C	0	0	0	0	C	0		F31	0	170
171	Tort liability — Current operation	9,001	0	0	0	0	(9,001		E89	9,001	171
172	Other general government — Current operation	3,554	. 0	0	0	0	(3,554		E89	3,554	172
173	Purchase of land and equipment	C	0	0	0	0	C	0		G89	0	173
174		C	0	0	0	0	(0			0	174
175		O	0	0	0	0	(0			0	175
176	TOTAL GENERAL GOVERNMENT	37,770	0	0	0	0	C	37,770			37,770	176
177	Section G — DEBT SERVICE	0	0	0	0	0	(0			0	177
178		C	0	0	0	0	(0			0	178
179		C	0	0	0	0	(0			0	179
180		C	0	0	0	0	C	0			0	180
181		C	0	0	0	0	C	0			0	181
182	TOTAL DEBT SERVICE	C	0	0	0	0	C	0			0	182
	Section H — REGULAR CAPITAL PROJECTS — Specify	-	-	-	-	_					0	183
184	water well, booster station	C	0	0	0	44,525	(44,525			44,525	
185	Hater from possion station	0	0	0	0	0	(0			0	_
186		0	0	0	0	0	(0			0	186
187	Subtotal Regular Capital Projects	C	0	0	0	44,525	C	44,525			44,525	
188	— TIF CAPITAL PROJECTS — Specify							,			, 0	188
189	2	0	0	0	0	0	(0			0	189
190		0	0	0	0	0		0			0	190
191		0	0	0	0	0	(0			0	191
192	Subtotal TIF Capital Projects	C	0	0	0	0	C	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	44,525	(44,525			44,525	
		400.003		0	•							
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	108,927	U	U	U	44,525	C	153,452			153,452	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)	4										195
196	l	1	1									196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	NDED JUNE 30, 201	4 Continued	CITY OF RAL	STON			GAAP	х	NON-G	SAAP = CASH E	3ASIS
Line No.	Item description	General (a)	Special revenue	TIF Special revenue (c)	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								41,072	E91	41,072	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								2,321	E80	2,321	201
202	Purchase of land and equipment								0	G80	0	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	_
216	Landfill/Garbage — Current operation								15,000	E81	15,000	
217	Purchase of land and equipment								0	G81	0	
218	Construction								0	F81	0	
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	
224	Construction								0	F94	0	
	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233		l						I				233
234												234
235												235
236												236
2												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E	CITY OF RAL	STON			X NON-GAAP = CASH BASIS						
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.		1		,	,			. , ,			237
238	Other business type — Current operation	1							C	E89	0	238
239	Purchase of land and equipment	1							C	G89	0	239
240	Construction	1							С	F89	0	240
241										_		241
242	Enterprise Debt Service	1							C)	0	242
243	Enterprise Capital Projects								С)	0	243
244	Enterprise TIF Capital Projects								C)	0	244
245	Internal service funds — Specify											245
246									С	<mark>)</mark>	0	246
247									C)	0	247
248									C	<mark>)</mark>	0	248
249									C)	0	249
250									C	<mark>)</mark>	0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								58,393	3	58,393	251
252								•				252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	108,92	7 0	0	0	44,525	0	153,452	58,393	3	211,845	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		ol o		0	0	1	0	50,000	INC	50,000	
256	Internal TIF loans/repayments and transfers out		0 0	0	0		0	0		<u>'</u>	30,000	256
257	Internal Til Toans/repayments and transfers out		0 0	0	0	0	0	0		\ <u>\</u>	0	257
258	TOTAL OTHER FINANCING USES			0	0	0	0	, and the second	50,000	1	50,000	
230	TOTAL EXPENDITURES AND OTHER FINANCING USES	· ·	0	U	0		<u> </u>	U U	30,000	1	30,000	200
259	(Sum of lines 253 and 258)	108,92	7 0	0	0	44,525	0	153,452	108,393	8	261,845	
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable		0	0	0	0	0	0			0	263
264	Restricted		0	0	0	0	0	0			0	264
265	Committed		0	0	0	0	0	0			0	265
266	Assigned		0 0	0	0	0	0	0			0	266
267	Unassigned		0 0	0	0	0	0	0			0	267
268	Total Governmental	(0 0	0	0	0	0	0				268
	Proprietary								-11,594	.	-11,594	269
269												
	Total ending fund balance June 30, 2014 TOTAL REQUIREMENTS (Sum of lines 259 and 270)	472,048 580,979		0	0	00,011	0	500,342 653,794	-11,594		488,748	270

Part IV	Please report below Include these experience Purpose Correction	M94	to the State or to oth	er local g	OF RALSTON overnments on a re	imbursement or o	cost shar	ing basis.	Purpose	Amoun to St	-	
Part IV	Correction	local governments MØ5 \$ M32 M44 M94	0						•	to St	-	
Part IV	Health Highways Transit subsidies Libraries Police protection Sewerage Sanitation	MØ5 \$ M32 M44 M94	0								tate	
Part IV	Health Highways Transit subsidies Libraries Police protection Sewerage Sanitation	M32 M44 M94	0						Highways	L44 \$		
Part IV	Transit subsidies Libraries Police protection Sewerage Sanitation	M94	()						All other			
Part IV	Police protection Sewerage Sanitation	M52	0									
Part IV	Sewerage		<mark>895</mark> 055									
Part IV		M8Ø	0									
			0									
	SALARIES AND W	AGES al salaries and wages	naid to all employee	s of vour	government before	deductions of sc	ncial secu	ıritv				
	retirement, etc. Inclu	ude also salaries and	wages paid to emplo	oyees of	any utility owned an	d operated by yo	ur goverr	nment,				
	as well as salaries a	and wages of municip	al employees charge	ed to cons	struction projects.							
							-		Amount - Omit ce	nts		
	Total salaries and wages paid								ZØØ \$ 10,910			
Part V	DERT OUTSTAND	ING, ISSUED, AND	RETIRED									
	DEBT COTOTAIN	, ,		1								
Long-term debt	Debt	Debt during th	e fiscal year			Debt Ou	ıtstanding	JUNE 30, 2014				
	outstanding	logued	Dotinad		Conorol	TIF		Davanua	Othor	Interest		
Purpose	JULY 1, 2013	Issued	Retired		General obligation	revenue		Revenue	Other	this y	year	
1	(a) 19U	(b)	(c)	49U	(d)	(e)	49U	(f)	(g) 49U	(I	h)	
Water utility \$	§ 0	\$	0 \$	0 \$	0 \$		0 \$	0	\$	0 \$		
Sewer utility	19U <u>0</u>	29U	39U 0	49U 0	49 0	U	49U 0	0	49U	0 189		
	19U	29U	39U	49U	49	U	49U	0		192		
1	19U	29U	39U	49U	49	U	49U			193		
Gas utility 1	0 19U	29U	0 39U	0 49U	0 49	U	0 49U	0		194		
Transit-bus	0 19T	24T	0 34T	0	0 44		0 44T	0		0		
Revenue	0	24T	0	0	0	1	0	0		0		
Mortgage 1 revenue	19T 0	24T	34T	0	0	Т	44T 0	0		189		
1	19U	29U	39U	49U	49	U	49U		49U	189		
TIF revenue Other-Specify 1	19U 0	29U	39U	49U	49	U	49U	0	49U	189		
. 1	0 19U	29U	0 39U	0 49U	0 49	IJ	0 49U	0	49U	0 189		
0.	0 19U	29U	0	0	0		0	0		0		
1.	0		39U 0	49U 0	49 0	U	49U 0	0	49U	0 189		
2. 1	19U	29U	39U	49U	49	U	49U 0	0	49U	189		
1	19U	29U	39U	49U	49	U	49U		49U	189		
3. 1	19U 0	29U	39U	49U	49	U	49U	0	49U	189		
1. otal long-term	0		0	0	0		0	0		0		
ebt	0		0	0	0		0	0		0		
Short-term debt					61V		A	mount - Omit cer	ITS			
	Outstanding as of JU	JLY 1, 2013			\$ 64V			()			
Dort VI	Outstanding as of JUNE 30, 2014 DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				\$			()			
Part VI Click to visit DOM Va	aluation WEBSITE. 100% V	VAL BY INDIVIDUAL LEVY AUTHORITY						Amount - Omit cents				
Part VII		Actual valuation Ja TMENT ASSETS AS 0)14	\$	13	<u>,572,48</u>	8	x .05 = \$		678,624	
_			,		Amount - Omit cents	11 41 6		Total	1			
Type of a	asset	Bond and Bond construinterest funds funds		ction	Pension/retirement funds	all other fu funds	all other funds funds					
		(a)	(b)		(c)	(d)		(e)				
ash and investmash on hand, CD'												
hecking and savin ederal securities,												
ecurities, State a	nd local											
overnment securit her securities. Ex	ties, and all xclude <i>value of</i>	WØ1	W31			W61						
eal property.		\$	0 \$	0		0	488,748	ΛΩ	8,748			
REMARKS			V	U				V98	O,1 TO			